

EXHIBIT C

Defendant	Offense Description/Loss	Guidelines	Sentence
Joseph Ciccarella S.D.N.Y. 16-CR-738 (AKH) 54 years old	Owner of construction company diverted \$1.6 million of checks from company and caused checks to be cashed at check cashers, using the cash for cash payroll and personal purposes. Tax loss between \$250,000 and \$550,000.	18-24 months	18 months
Morris Zukerman S.D.N.Y. 16-CR-715 (AT) 72 years old	Defendant, owner of energy companies, evaded taxes on corporate and personal income taxes, defrauded IRS during audits, and evaded New York State sales and use taxes, yielding tax losses of \$45 million.	70-87 months	70 months
David Gilmartin S.D.N.Y. 12-CR-287 (MGC) 70 years old	Defendant, a Ph.D. economist and tax protester, evaded taxes and failed to file federal and state tax returns for over 20 years. Tax loss was approximately \$1.7 million.	57-71 months	48 months
Richard Josephberg S.D.N.Y. 04-CR-1002 (CLB) 60 years old	Investment banker defendant evaded payment of debt stemming from tax shelter transactions, and evaded assessment of personal income taxes and nanny taxes. Defendant also committed health care fraud by falsely including wife on corporate insurance policy. Tax loss was approximately \$17.4 million.	78-97 months	50 months
Paul Daugerdas S.D.N.Y. 09-CR-581 (WHP) 63 years old	Lawyer/CPA devised, sold, and implemented fraudulent tax shelter transactions, together with accountants and other lawyers. Defendant also personally used shelters to pay no taxes on \$90 million of income. Tax loss was approximately \$1.7 billion.	Life imprisonment (capped at 696 month statutory maximum)	180 months
Michael O'Donnell S.D.N.Y. 02-CR-411 (CM) 59 years old	Defendant was an airline pilot who failed to file returns and pay taxes over eight year period. Tax loss was approximately \$353,000.	30-37 months	37 months
Lester Morrison S.D.N.Y. 09-CR-360 61 years old	Defendant filed thousands of false returns through a tax preparation business resulting in more than \$28 million in fraudulent refunds.	87-96 months	72 months

<p>Paulette Bullock S.D.N.Y. 09-CR-360</p>	<p>Codefendant with Lester Morrison, above.</p>	<p>63-78 months</p>	<p>60 months</p>
<p>Davis Jackson S.D.N.Y. 10-CR-298 (CM) 57 years old</p>	<p>Defendant tax preparer used a variety of deceptive practices—including claiming deceased children as dependents—as part of a scheme to prepare false tax returns. Tax loss was approximately \$1 million.</p>	<p>63-78 months</p>	<p>63 months</p>
<p>Irvin Catlett D. Md 10-CR-101 64 years old</p>	<p>Defendant filed 275 fraudulent tax returns reporting over \$22 million in false Schedule E losses, resulting in a federal tax loss of \$3.8 million.</p>	<p>188-235 months</p>	<p>210 months</p>
<p>Allan Taguay D.D.C. 08-CR-271 67 years old</p>	<p>Defendant was a member of a purported Christian ministry that promoted and sold tax defiance schemes to thousands of customers.</p>	<p>188-235 months</p>	<p>120 months</p>
<p>Dorothea Joling D. Or. 11-CR-60131 73 years old</p>	<p>Defendant, along with her husband, engaged in a complex scheme of tax evasion over the course of two decades to evade more than \$1.2 million in federal income taxes.</p>	<p>51-63 months</p>	<p>48 months</p>
<p>Ronald Joling, D. Or. 11-CR-60131 71 years old</p>	<p>Codefendant with Dorothea Joling, above.</p>	<p>78-97 months</p>	<p>97 months</p>
<p>Gary Lambert S.D. Tex. 4:07CR00114-4 65 years old</p>	<p>Defendant, the CFO of a security company, failed to pay employment taxes, causing a tax loss of approximately \$2.4 million.</p>	<p>63-78 months</p>	<p>51 months</p>

<p>Andrew Chance D. Md. 10-cr-760</p> <p>66 years old</p>	<p>Defendant, a so-called sovereign citizen tax protestor, was convicted of procuring retaliatory liens in violation of 18 U.S.C. 1521 and of making a false/fraudulent claims in violation of 18 U.S.C. 287.</p>	<p>57-71 months</p>	<p>65 months</p>
<p>Vernon Smith 13-cr-322 D. Md</p> <p>61 years old</p>	<p>Defendant was a business owner who defrauded Small Business Administration of \$7 million and evaded taxes on illicit gains. Tax loss approximately \$840,000.</p>	<p>51-60 months</p>	<p>42 months</p>
<p>Mario Placencia C.D. Cal. CR-11-00289-SJO</p> <p>71 years old</p>	<p>Defendant tax preparer fraudulently claimed deductions, creating and submitting fake documentation, to obtain greater returns for his clients.</p>	<p>70-87 months</p>	<p>60 months</p>
<p>Timothy Murphy C.D. Cal. 11-CR-137</p> <p>70 years old</p>	<p>Defendant was convicted of violating 18 U.S.C. 1341 in connection with investment fraud scheme netting approximately \$2.9 million and victimizing more than ten people.</p>	<p>97-121 months</p>	<p>97 months</p>
<p>Glenn Unger N.D.N.Y. 12-CR-579</p> <p>62 years old</p>	<p>Defendant tax protester filed or caused other to file false returns seeking more than \$36 million in false refunds from the IRS.</p>	<p>70-87 months</p>	<p>60 months</p>
<p>Jimmy Duane Ross E.D. Tenn. 11-CR-32</p> <p>76 years old</p>	<p>After winning a monetary award of \$840,000 after a dispute with a former employer, defendant failed to pay the full amount of income tax due, filed a false mortgage and a false lien, dealt extensively in cash, and directed funds to an offshore account.</p>	<p>57-71 months</p>	<p>51 months</p>
<p>Paul Francis Wrubleski S.D. Fla. 12-CR-60297</p> <p>65 years old</p>	<p>Defendant tax protester engaged in a decade of obstructive conduct to avoid paying over \$190,000 in taxes, interest, and penalties.</p>	<p>51-63 months</p>	<p>55 months</p>

Michael Parker S.D. Ohio 09-CR-00173 65 years old	Defendant earned millions by participating in a conspiracy to deprive the U.S. Treasury of tens of millions of lawfully owed taxes owed by his clients and associates.	70-87 months	54 months
Matthew Bender E.D. Mich. 10-CR-20084 68 years old	Defendant tax preparer filed false tax returns for clients, failed to report his income from tax return business, and failed to appear in court as ordered. Total tax loss was approximately \$5.6 million.	78-97 months	48 months